PAJSON AGRO

PAJSON AGRO INDIA LIMITED

(Formerly Pajson Agro India Pvt Ltd)

POLICY FOR DETERMINATION & DISCLOSURE OF MATERIALITY OF EVENTS OR INFORMATION

Dated 20.07.2026

PAJSON AGRO INDIA LIMITED

1. Introduction

The Policy for determination of materiality of events or information(''Policy'') for disclosure to the Stock Exchanges is framed in accordance with the requirements of the Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (''Regulations'').

The Board of Directors of the listed entity shall authorise one or more Key Managerial Personnel for the purpose of determining materiality of an event or information for the purpose of making disclosures.

2. Objective

Pajson Agro India Limited being a listed entity, is obligated to comply with the disclosure requirements under the Listing Regulations and is committed to the premise that all the persons investing in the publicly traded securities have equal right to access information that may affect their investment decisions and believes that full and fair disclosure of material information to the public is the cornerstone to the integrity of the Capital Market.

3. Definition

i. **"Act"** shall mean the Companies Act, 2013 and the Rules framed there under, including any modifications, clarifications, circulars or re-enactment thereof.

ii. **"Board of Directors" or "Board"** means the Board of Directors of Pajson Agro India Limited, as constituted from time to time.

iii. **"Key Managerial Personnel (KMP)"** means key managerial personnel as defined in subsection (51) of section 2 of the Companies Act, 2013.

iv. **"Senior Management (SMP)"** mean Senior Management of our Company in terms of Regulation 2(1)(bbbb) of the SEBI ICDR Regulations.

v. **"Listing agreement"** shall mean an agreement that is to be entered into between a recognized stock exchange and the Company pursuant to Securities and Exchange Board (Listing Obligations and Disclosure Requirements), 2015.

vi. **"Material Event" or "Material Information"** shall mean such event or information as set out in the Schedule III or as may be determined in terms of Clause 5 of the Policy and Para A of Part A of Schedule III to the Listing Regulations. In the Policy, the words, "material" and "materiality" shall be construed accordingly.

vii. **"Independent Director"** means a Director of the Company within the meaning of Section 149 (6) of the Companies Act, 2013 and Regulation 16(1)(b) of Listing Regulations.

viii. **"Policy"** means this Policy for Determination of Materiality as may be amended from time to time.

ix. **"Key Managerial Personnel or KMP"** means Key Managerial Personnel of the Company and includes Executive Chairman, Managing Director, Whole-Time Director, Chief Executive Officer, Manager, Chief Financial Officer and the Company Secretary, who may be authorized individually or collectively to determine materiality of events or information and disclose to Stock Exchange(s).

x. **"Listing Regulations"** mean Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including any modifications, clarifications, circulars or re-enactment thereof.

xi. **"Schedule"** means Schedule III of (Listing Obligations and Disclosure Requirements) Regulations, 2015. Any other term not defined herein shall have the same meaning as defined in the Companies Act, 2013, the Listing Agreement, Regulations or any other applicable laws or regulations to the extent applicable to the Company.

Words and terms used in this Policy and not defined herein, but defined in the Regulations, the Company's Code of Conduct for Prevention of Insider Trading, the Securities Contracts (Regulation) Act, 1956, the Securities and Exchange Board of India Act, 1992, the Depositories Act, 1996 or the Companies Act, 2013, shall have the meanings, respectively assigned to them in such code, act or legislation or any statutory modifications or re enactments thereto, as the case may be.

4. **Material event/information/business operations:**

(i) Events/information listed under Para A of Part A of Schedule III to the Regulations shall be disclosed to the Stock Exchanges, without any application of the guidelines for materiality, within the prescribed timelines and in the manner required by the Regulations read with Industry Standards Note.

(ii) Events/ information listed under Para B of Part A of Schedule III to the Regulations shall be considered as material if they meet the criteria and materiality thresholds prescribed under Regulation 30(4)(i) of the Regulations and the same shall be disclosed to the Stock Exchanges, within the prescribed timelines and in the manner required by the Regulations read with Industry Standards.

5. **Criteria for determining Materiality of events or information**

Pajson Agro India Limited shall consider the following criteria for determination of Materiality of Events/information:

7. The omission of an event or information, which is likely to result in discontinuity or alteration of event or information already available publicly; or

The omission of an event or information is likely to result in significant market reaction if the said omission came to light at a later date; and

In case where the criteria specified in (a) and (b) are not applicable, an event / information may be treated as being material if in the opinion of the Board of Directors of the Company, the event / information is considered material.

6. **Disclosures of events or information**

a) The Company shall make Disclosure, first to the Stock Exchange, of material information, as provided as in the Reg 30 and Schedule III of the Regulation or as per any circular issued by the relevant authority from time to time within the prescribed time line under the relevant provisions.

b) The listed entity shall disclose on its website all such events or information which has been disclosed to stock exchange(s) under this regulation, and such disclosures shall be hosted on the website of the listed entity for a minimum period of five years and thereafter as per the archival policy of the listed entity, as disclosed on its website.

7. **Scope and Limitation**

In the event of any conflict between the provisions of this Policy and the Listing Regulations, Companies Act, 2013 or any other statutory enactments, rules, the provisions of such Listing Regulations / Companies Act, 2013 or statutory enactments, rules shall prevail over this Policy and the part(s) so repugnant shall be deemed to severed from the Policy and the rest of the Policy shall remain in force.

8. **Amendment**

The Board of Directors may subject to the applicable laws amend any provision or substitute any of the provision with the new provision or replace the Policy entirely with a new Policy. However, no such amendment or modification shall be inconsistent with the applicable provisions of any law for the time being in force.

9. **Authority to determine and make disclosures of event/information**:

The Managing Director and Compliance Officer ("Authorised Persons") shall, jointly, determine whether any disclosure needs be made to the Stock Exchanges under the Regulations in relation to any event/information, based on assessment of value or expected impact in terms of value of such event/information against the thresholds of materiality under Regulation 30(4)(i) of the Regulations read with Industry Standards Note. Upon determination, the Compliance Officer shall ensure that the disclosure(s) are submitted with the Stock Exchanges and uploaded on the Company's website

Contact Details

Questions or clarifications about the Policy or disclosures made by the Company should be referred to the Company Secretary and Compliance Officer who is in charge of administering, enforcing and updating this policy.

Roopal Saxena

PAJSON AGRO INDIA LIMITED

Company Secretary & Compliance Officer
Phone: +91 7428849154
Email: cs@pajsonagro.com